

Internal Revenue Service
memorandum

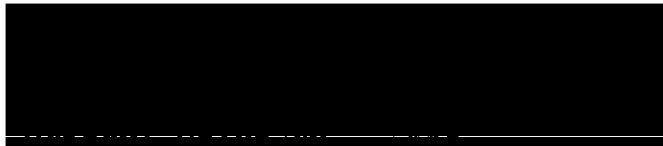
date: **SEP 26 1991**

to: Director, Internal Revenue Service
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1525-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that [REDACTED] is a rail carrier employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [REDACTED]. It should file a Form CT-1 for 1991 and subsequent years and Forms 941-E should be filed for the appropriate periods.

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

008941

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

AUG 28 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Bartholow".

Steven A. Bartholow
Deputy General Counsel

Enclosure

Employer Status Determination Rationale

operates miles of rail line owned by the Department of Transportation, between milepost at and milepost near , (Segment) and between mileposts and at or near and between milepost , at and milepost a distance of miles (Segment) and between milepost at and milepost a and milepost a point near the bank of the (Segment). It interchanges with . According to information furnished by , operations began and employees were first compensated from that date. Authorization for the operation is set forth in Interstate Commerce Commission Finance Docket No. .

Based on the above information, it is determined that the above railroad is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective .

The employer identification number is .